

OBSERVATIONS ON THE NEW CYDER-TAX, &c.

By J. MASSIE.

NUMBER XXV.

ABOUT three years ago, I in all humility dedicated to his Most Gracious Majesty, the second edition of my *calculations of the present taxes yearly paid by a family of each rank, degree or class* in this kingdom of England; most humbly believing, that such sort of knowledge comes within the sphere of princely attention; and being at the same time convinced, that much disquiet had been caused in good minds, by very erroneous opinions concerning the amount of public taxes in each private family.

For such was the rage of opposition, during the greater part of the reigns of their late Majesties, King George I. and King George II. that the people of England were taught to believe they paid two-thirds of their rents or incomes, for, or on account of, taxes; and though it might then have been made appear, that not one-third of those rents or incomes was so paid for taxes, yet, I cannot find that a work so necessary for the repose of this nation, was undertaken by any person, until I set about it in the year 1756.

Upon which occasion it might have been expected, that some of those statesmen, who for twenty years had been multiplying exceedingly, the *thorny cares of a crown*, would have tried to prop up their discontent-working battery; but it sunk under the weight of truth, without the aid of eloquence; and now that some of those very statesmen, with others of like disposition, seem to be very assiduous in the same sort of multiplication, the dutiful respect I bear to my Sovereign, and the stability of the British empire, oblige me once more to bring upon the carpet, those calculations.

For though in my paper, Number IV, I have inserted, from a parliamentary report therein referred to, an account of the neat produce of the public revenues of England and Scotland, in seven years since the union, and have there said that Englishmen, in proportion to their property, pay fifteen times what Scotchmen pay for taxes, yet, *there is still something wanting*; it will therefore be expedient to shew, what parts of the vast yearly payments made for English taxes, come from the purses or pockets of a family of each rank, degree or class; and to place by them, those shadows of taxes which families of the like estate or class pay in Scotland.

CALCULATIONS of the present Taxes yearly paid by a Family of each Rank, Degree or Class, in England and Scotland.

Ranks, Deg. or Classes.	No.	Yearly Estates or Incomes.			Yearly Payments for Taxes.		
		l.	s.	d.	England.	Scotland.	
Landholders.	1	20,000	0	6,378	18	0	425 5 2
	2	10,000	0	3,197	16	0	213 3 9
	3	8,000	0	2,500	10	0	170 14 0
	4	6,000	0	1,923	4	0	128 4 3
	5	4,000	0	1,285	18	0	85 14 6
	6	2,000	0	654	2	0	43 12 2
	7	1,000	0	336	13	0	22 8 10
	8	800	0	269	15	0	17 19 8
	9	600	0	204	9	0	13 12 7
	10	400	0	139	3	0	9 5 6
Nobility, Gentry, and lesser Landholders.	11	300	0	105	2	0	7 0 2
	12	200	0	72	5	0	4 15 4
	13	100	0	30	16	0	2 1 1
	14	50	0	15	12	0	1 0 10
	15	150	0	13	19	10	0 18 7
	16	100	0	8	1	0	0 10 9
	17	70	0	5	16	0	0 7 9
	18	40	0	3	13	3	0 4 11
	19	300	0	34	11	10	2 6 1
	20	200	0	25	5	10	1 13 8
Farmers.	21	100	0	12	6	6	0 17 1
	22	100	0	13	16	10	0 18 5
	23	70	0	8	3	6	0 10 11
	24	40	0	4	2	2	0 5 6
	25	31	4	3	2	6	0 4 2
	26	27	6	0	2	12	0 3 6
	27	23	8	0	2	15	0 3 8
	28	23	8	0	1	11	0 2 2
	29	19	10	0	1	5	0 1 8
	30	13	0	0	15	10	0 1 1
City.	31	100	0	12	6	6	0 17 1
	32	100	0	13	16	10	0 18 5
	33	70	0	8	3	6	0 10 11
	34	40	0	4	2	2	0 5 6
	35	31	4	3	2	6	0 4 2
	36	27	6	0	2	12	0 3 6
	37	23	8	0	2	15	0 3 8
	38	23	8	0	1	11	0 2 2
	39	19	10	0	1	5	0 1 8
	40	13	0	0	15	10	0 1 1
Country.	41	100	0	12	6	6	0 17 1
	42	100	0	13	16	10	0 18 5
	43	70	0	8	3	6	0 10 11
	44	40	0	4	2	2	0 5 6
	45	31	4	3	2	6	0 4 2
	46	27	6	0	2	12	0 3 6
	47	23	8	0	2	15	0 3 8
	48	23	8	0	1	11	0 2 2
	49	19	10	0	1	5	0 1 8
	50	13	0	0	15	10	0 1 1

aa. Manufacturers of Wood, Iron, &c.

bb. Manufacturers of Wool, Silk, &c.

c. Common Labourers.

d. Husbandmen and Labourers.*

Such is the astonishing difference between English and Scotch payments for TAXES, according to the best accounts and information that I have been able to meet with!—but why it is to be so, I know not; for no such thing ever was meant or intended by the treaty of union between the two kingdoms.

So far, I say, is this from having been the case; that even the Lords Commissioners for Scotland, who, in treating of the union were the representatives of the whole Scotch nation, did not only acknowledge the justice of

an equality of taxes, but pointed out the national necessity of it; I must therefore desire the landholders, merchants, tradesmen, and manufacturers of England, once more to peruse in the very words of those Lords Commissioners, the answer they thought proper to make upon this important affair, to the Lords Commissioners for England.

‘But the Lords Commissioners for Scotland from their consideration of the present circumstances of that kingdom, find themselves under a necessity to renew their proposal of a general exemption for some competent time, from all other excises and burthens, besides these great duties already consented to: that the subjects of Scotland MAY by the benefit of trade BE ENABLED cheerfully to bear AN EQUALITY OF ALL OTHER BURTHENS, WHICH will greatly advance a firm union and coalition of affections and interests betwixt the two kingdoms’ Printed minutes of proceedings in the union—Page 30.

As reasonably may a man expect to make the SUN shine brighter and warmer, by a dissertation upon the principles of Light and Heat, as, by explanations or annotations, to give clearer or stronger ideas of this plain English and sound Policy, than the text itself will impress upon every intelligent mind.

And in relation to the temporary exemption from TAXES, which is here mentioned indefinitely, both as to duration and extent, the treaty of union, as ratified by the parliaments of both kingdoms, and thereby made a law common to both, will be to decide upon the duration and extent of the said temporary exemption; I must therefore refer to the eighth article of that treaty, whereby it is stipulated, that Scotland shall, for the space of seven years from the union, be exempted from paying such duties on salt made there, as were then payable for salt made in England, and that afterwards the said Duties should take place in Scotland.

Other temporary exemptions from several English taxes, likewise are stipulated by the 10, 11, 12, 13 and 14 articles of the union-treaty, though none of them were for so long a time, as the exemption from the salt duties, and therefore seven years is the longest term the said exemption extended to; but more than SEVEN TIMES, Seven Years have expired since the union took place, and thereby removed every shadow of a pretext for talking about exemptions from taxes, half a century after the REASON of them is GONE; so that we must now recur to fundamental principles respecting futurity.

FUNDAMENTAL PRINCIPLES for a Guidance in all Times to come.

“Article XV. Whereas by the Terms of this Treaty, the Subjects of Scotland, for preserving an EQUALITY OF TRADE throughout the UNITED KINGDOM, will be liable to several Customs and Excises now payable in England, &c.

“Article XIV. — And seeing it cannot be supposed that the Parliament of Great-Britain WILL EVER lay any Sort of Burthens upon the united Kingdom, but what they shall find of Necessity at that Time for the Preservation and Good OF THE WHOLE, and with DUE REGARD to the Circumstances and Abilities of EVERY PART of the united Kingdom; Therefore it is agreed, that there be no further Exemption insisted on for any Part of the united Kingdom, but that the Consideration of any Exemptions beyond what are already agreed on in this Treaty, shall be left to the Determination of the Parliament of Great Britain.”

From this fundamental principle of future taxation, it is most evident, that both nations confided in the JUSTICE of the parliament of Great Britain; and without such mutual confidence, I do not see how the two kingdoms ever could have been united; nor do I see how they can subsist in union, any longer than a due regard, in laying the burthens of government, is had to the circumstances and abilities of every part of the united kingdom, at the time of laying such burthens; though they may continue coupled, till one hath subjugated or ruined the other.

For equal Justice is a principle so deeply rooted in human nature, that high and low, rich and poor, all see it with equal clearness, in the common concerns of life; and to preserve to mankind so great a blessing and security, is the great end and design of every government; I am therefore all amazement, to think that in a country so famed for its excellent constitution of government, there should be such inequalities of taxation, as I believe are not to be found upon record in the history of any civilized empire, kingdom or state whatsoever.

NUMBER XXVI.

IN the course of these wide-ranging and greatly diversified observations on the New Cyder Tax, I have been obliged to introduce such a vast variety of matters and things, that a general abstract of their import and meaning is now become a necessary clue to an easy comprehension of the whole.

In my first paper on this subject, I have made it appear by sad experience, in England, France and Holland, that trade cannot subsist without mutual trust among private men, nor thrive to any degree without a Confidence both of public and private safety, and consequently a trust in the government from an opinion of its strength, wisdom and justice. — Sir WILLIAM TEMPLE.

In my second paper I have briefly shewn, that our Woollen Manufactory is the stay and strength of England.

In my papers Number II. III. and IV. after observing that about half our woollen-manufactures are seated in the cyder counties, I have made it appear by their former Newfoundland fishing trade migrating to France, by a cotemporary migration of their woollen-manufacturers to Ireland, and by a later migration of other woollen manufacturers from thence into Yorkshire, that those cyder counties, before the New Cyder Tax took place, were scarcely able to preserve their proper share of trade.

In my papers Number III. and IV. I have also made it appear by a vast increase of woollen manufactory in Yorkshire, and by a prodigious disparity between English and Scotch taxations, that our woollen and other manufactures are already travelling Northward, and that this New Cyder Tax is likely to help a considerable Part of them OVER THE TWEED.

In my paper Number V. there is inserted a Scotch gentleman's account of the product, manufactures and trade of Scotland, a little before the Union, whereby it appears that the people of that kingdom have the natural means of rivalling the people of England in their several branches of manufactory and trade.

In my paper Number VI. I have inserted a state of the trade between England and Scotland, and a state of the trade between England and Ireland, from 1697 to 1702, whereby it appears that the people of Scotland had then made such a progress in manufactures and trade, as to gain about £170,000 sterl. a year by their trade with this nation; and yet did not consume one third part so much of English commodities and manufactures, as during the same time were consumed in Ireland, though it contains only half the number of people reckoned to be in Scotland.

In my paper Number VII. I have inserted an address from the parliament of England to the great king William, in relation to an India and African company then newly established in Scotland, with very extraordinary privileges and advantages; inasmuch that the parliament therein represented that “by reason of those great advantages (in taxes and other burthens of government) and the duties and difficulties that lie upon that trade in England, a great part of the stock and shipping of this nation will be carried thither,” — so that I am supported by an ENGLISH Parliament, when I say, that neither the people of England, nor their posterity, can preserve their public revenues, their land and house-rents, or their family incomes, without having the Taxes and other burthens of government laid equally upon England and Scotland, in proportion to their abilities to bear the same.

In my papers Number VIII. and IX. I have inserted three accounts of the foreign trade of England; one in the reign of king Edward III. another in the reign of king James I. and the other in the reign of king William III. with necessary explanations, &c. annexed to each of them; whereby it undeniably appears, that the landholders of England, in succession, do owe to the woollen-manufactory, and to that only, every penny of money they have received for their land-rents, within the space of four hundred years.

In my paper Number X. I have shewn, that a succession of bloody and expensive wars hath brought upon the manufactures and trade of England, such an enormous load of taxes, that the wisdom of parliament hath year after year been employed in counteracting the same, by granting drawbacks, bounties and premiums, to keep our manufactures and trade from sinking; and what farther or more striking proofs than ALL THESE, doth any man, professing knowledge in the weal of ENGLAND, require, before he WILL SEE that this new Cyder-Tax looks ruin and destruction; and before he WILL FIND OUT, that such a Tax may in the long

long-run keep more GUINEAS out of the public Exchequer, than it will ever bring SHILLINGS into that Exchequer?
So endeth the new Cyder-Tax.

In my paper Number XI. I have cast about for some sheathing that may enable the OLD ENGLAND man of war to keep the sea, during any storm that may hereafter blow over from the French coast; and protect the sides of that noble ship from such deeper Tax-borings as otherwise might render her unable to endure tempestuous weather; it being a constant maxim among able and honest ministers and pilots to provide in a calm, against a storm, — but I find the scarcity of proper sheathing so great in England, that I have been obliged to look for help in our treaty of union with Scotland; and there, the trees proper for such sheathing, are so encompassed with briars and brambles, that I have been obliged to employ my papers Number XII. XIII. XIV. and XV. in clearing them away.

In my papers Number XVI. XVII. and XVIII. I have inserted a brief account of the many and great things which, by a parliamentary acquiescence on behalf of England, have been done for Scotland; over and above a just performance of all that is stipulated by the Union-Treaty; and exclusive of such improving, or otherwise salutary laws, as the known principles of English government, equally intitle the inhabitants of each and every part of this kingdom, from time to time, as occasion shall require, to apply for in due manner and form.

In my papers Number XIX. XX. and XXI. I have laid before the landholders of England, an account of the consequences which have resulted to the manufactures, fisheries and trade of Scotland; Two thirds whereof I may properly say are owing to English Generosity since the Union, and only one third of them derived from the terms of the Union-Treaty.

In my paper Number XXII. the burthens of government within each of those three united kingdoms which constitute the BRITISH EMPIRE, are adjusted by their respective yearly exports of commodities and manufactures, the established and only known rule of ability in trading nations which draw their wealth from industry, and not from mines in their own territories; and according to that adjustment, those very Scotch Taxes, which before the Union, made about sixteen shillings in the pound upon the then trade of Scotland, do not now, with the aid of various other taxes since laid upon that kingdom, produce, clear of all deductions on account of it, more money yearly, than a pound rate of one shilling in the pound, on the present yearly exports of commodities and manufactures from Scotland, amounts to; according to the best information that I have been able to acquire of those matters; while on the other hand, the taxes of England make about sixteen shillings in the pound upon its trade, and the taxes of Ireland make about nine shillings in the pound upon the trade of that kingdom.

In my paper Number XXIII. I have shewn the natural necessity of union between England, Scotland and Ireland; I have also taken a cursory view of that discord and poverty which their naturally jarring interests nevertheless caused to prevail between and within them, until the same were most happily conciliated, by truly wise councils in the reign of that consummate statesman and general, King William III. of glorious memory.

In my paper Number XXIV. I have shewn how strongly the said most happy conciliation of those jarring interests hath been supported by England, while on the other hand it hath been greatly infringed by Scotland.

And, in my paper Number XXV. I have, by a comparative state of English and Scotch taxations for a family of each rank, degree or class, brought the main result of these tedious observations within the comprehension of all orders and degrees of men within this kingdom of England; so that every man, from the first peer down to the labourer, may thereby at once see, how much dearer than his compeer or equal in Scotland, he pays for that protection from British government, which constitutionally and actually, is diffused equally throughout the realm.

I presume not to know, what reasons can be given to the peers of England, why the peers of Scotland should not, in proportion to their property, pay equally for such equal protection of their lives, honours, and estates, excepting only the stipulated inequalities in the land and beer taxes; but I know that the Lords Commissioners for England, so clearly foresaw the nationally ruinous consequences to England, of any long enduring inequality of taxes affecting trade, that, in treating of the terms of union with Scotland, they neither would nor did consent to any such thing.

And after having, in the course of these observations, had such just and frequent cause to admire the wisdom and integrity of those English Peers and Commoners, in a most faithful discharge of that important trust, I cannot at once be unjust to their FAME, and to their FAMILIES.

Arise to thought, ye thrice reverend and venerable SAGES AND SENATORS OF ENGLAND, whose time-piercing eyes enabled ye to read in their first principles, as LYCURGUS once in SPARTA read,

THE
REMOTEST CAUSES
OF THE
RISE ——— STABILITY —
AND
RUIN OF EMPIRES.

Thomas Tenison, Archbishop of Canterbury.
William Cowper, Lord Keeper of the Great Seal.
John Sharp, Archbishop of York.
Sidney Godolphin, Lord High Treasurer.
Thomas Earl of Pembroke, President of the Privy Council.
John Duke of Newcastle, Keeper of the Privy Seal.
William Duke of Devonshire, Steward of the Household.
Charles Duke of Somerset, Master of the Horse.
Charles Duke of Bolton.
Charles Earl of Sunderland.
Evelyn Earl of Kingston.
Charles Earl of Carlisle.
Edward Earl of Orford.
Charles Viscount Townshend.
Thomas Lord Wharton.
Ralph Lord Grey.
John Lord Poulett.
John Lord Sommers.
Charles Lord Halifax.
John Smith, Privy Councillor.
William Cavendish, Marquis of Hartington.
John Manners, Marquis of Granby.
Sir Charles Hedges, Secretary of State.
Robert Harley, Secretary of State.
Henry Boyle, Chancellor of the Exchequer.
Sir John Holt, Lord Chief Justice.
Sir Thomas Trevor, Lord Chief Justice.
Sir Edward Northey, Attorney-General.
Sir Simon Harcourt, Solicitor-General.
Sir John Cooke, Advocate-General.
Stephen Waller, Doctor of Laws.

NUMBER XXVII.

SCOTCH WAYS AND MEANS to replace the New Cyder-Tax, and such other Taxes, as are most burthenome to the Manufacturies, Trade and poor working People of England; to the Amount of One Million One Hundred Thousand Pounds Sterling per Annum.

In Scotland there may be raised yearly;
On Houses, 2 s. each, about — £. 20,000
On Malt, 4 ½ d. per Bushel — 30,000
On Beer, 1 s. 1 ½ d. per Barrel — 50,000

To replace the New Cyder-Tax — 100,000

N. B. That after these additional Taxes are laid upon malt, ale and beer in Scotland, the manufacturers and common working people of that kingdom may be supplied with ale at three farthings sterling the English pint, which is not half the price that the manufacturers and common working people of England are obliged to pay out of their wages, for the like quantity of ale or strong beer.

So that without the aid of other taxes, to make the burthens of government equal in England and Scotland, in proportion to their abilities, it will be impossible for this nation to prevent their manufactures and trade, and by consequence, their land rents and incomes, from travelling into SCOTLAND.

All which was most sagaciously foreseen by the Lords Commissioners of England, when they told the Lords Commissioners for Scotland, "That it cannot be supposed, that the Parliament of Great Britain will ever lay any sort of burthens upon the united kingdom, but what they shall find of necessity at that time for the preservation and good of THE WHOLE, and with DUE REGARD to the circumstances and abilities of EVERY PART of the united kingdom; and to allow of any supposition to the contrary, would be to form, and set up an unanswerable argument AGAINST the UNION ITSELF." — printed minutes of proceedings in the Union, page 31.

With this principle of EQUAL JUSTICE the Lords Commissioners for Scotland were so sensibly affected, that at their very next conference, with the Lords Commissioners for England, they readily consented that the same should be made a fundamental principle of FUTURE TAXATION, and it is accordingly inserted in the 14th article of the Treaty of Union, as ratified by the Parliaments of both kingdoms.

So that, to suppose, the Parliament of Great Britain would ever lay the burthens of government otherwise than for the preservation and good of THE WHOLE, and without due regard to the circumstances and abilities of EVERY PART, is here declared on behalf of England, and admitted on behalf of Scotland, to be an unanswerable argument AGAINST the UNION itself.

I am therefore supported by the Parliaments of both kingdoms, when I say that a seven-fold increase in the yearly exports of commodities and manufactures from Scotland, since the Union, hath made a longer continuance of the new Cyder-Tax, and of certain other burthens on the manufactures and trade of this nation, alike repugnant to the WEAL OF ENGLAND, and to the UNION with SCOTLAND.

N. B. One of the English Cyder Counties pays for Land-Tax only, more Money than all the People of Scotland now pay for all sorts of Taxes, clear of the deductions for that kingdom and its product, manufactures, &c. as already estimated.

[To be continued.]

